

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

CIVIL ACTION NO. 04-11274-GAO

BRUCE P. PLASSE,
Petitioner,

v.

MARIA R. RUSSO, KATHLEEN E. BROWN, and
UNITED STATES OF AMERICA,
Respondents.

ORDER
February 28, 2005

O'TOOLE, D.J.

Upon review of the parties' briefs, the record exhibits, and after oral argument, it is ORDERED that the United States of America's Motion to Affirm Determination of the Internal Revenue Service and Dismiss the Petition for Review of the 6702 Frivolous Return Penalty is GRANTED. The determination of the IRS Appeals Office is AFFIRMED and the case is DISMISSED WITH PREJUDICE.

It is SO ORDERED.

February 28, 2005
DATE

/s/ George A. O'Toole, Jr.
DISTRICT JUDGE